

## COOK ISLANDS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1926.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries .. .. .	..	..	11,844	4	7	By Balance carried down .. .. .	..	..	22,989	11	11
Advertising .. .. .	..	..	16	16	11						
Cook and other Islands Administration expenses	..	..	1,199	7	10						
Freight .. .. .	..	..	2	14	9						
Grants—											
Additions to Hospital, Rarotonga .. .. .	..	..	500	0	0						
Bureau of Tropical Diseases .. .. .	..	..	50	0	0						
Education—Niue Island .. .. .	..	..	500	0	0						
Education—Northern Cook Islands .. .. .	..	..	500	0	0						
Erection of cargo and fruit packing shed, &c., Niue .. .. .	..	..	2,100	0	0						
Erection of fruit-packing shed, Rarotonga .. .. .	..	..	500	0	0						
Erection of new freezer, Rarotonga .. .. .	..	..	500	0	0						
Superannuation subsidy .. .. .	..	..	550	0	0						
To officers on retirement .. .. .	..	..	696	5	0						
Medical services, Niue .. .. .	..	..	250	0	0						
Wireless services, Cook Islands .. .. .	..	..	555	17	0						
Motor-truck, Niue .. .. .	..	..	162	0	0						
Postages, telegrams, and rent of boxes .. .. .	..	..	147	4	10						
Printing and stationery .. .. .	..	..	39	18	7						
Subsidy, steamer service to Niue .. .. .	..	..	300	0	0						
Telephone services .. .. .	..	..	72	0	0						
Travelling allowances and expenses .. .. .	..	..	88	4	7						
Tropical allowances .. .. .	..	..	1,922	1	4						
Transfer of Niue lepers .. .. .	..	..	360	0	0						
Fuel, light, water, and attendance .. .. .	..	..	49	0	0						
Rent .. .. .	..	..	80	0	0						
Depreciation .. .. .	..	..	3	16	6						
			£22,989	11	11				£22,989	11	11
			£	s.	d.				£	s.	d.
To Balance brought down .. .. .	..	..	22,989	11	11	By Balance carried down .. .. .	..	..	30,777	11	1
Balance “Hinemoa” Revenue Account .. .. .	..	..	7,787	19	2						
			£30,777	11	1				£30,777	11	1
			£	s.	d.				£	s.	d.
To Balance brought down .. .. .	..	..	30,777	11	1	By Excess of expenditure over income .. .. .	..	..	30,779	12	6
Interest on capital .. .. .	..	..	2	1	5						
			£30,779	12	6				£30,779	12	6

NOTE.—The following charges for which the Department possesses no parliamentary appropriation are included: (a) Rental value as assessed by Public Works Department; (b) interest at  $4\frac{1}{2}$  per cent. on capital as at 1st April, 1925.

## NEW ZEALAND GOVERNMENT STEAMER “HINEMOA.”

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1926.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Salaries and wages .. .. .	..	..	4,342	2	10	By Freights, passage-money, and miscellaneous receipts .. .. .	..	..	12,672	1	1
Overtime .. .. .	..	..	852	17	1	Excess of expenditure over income .. .. .	..	..	7,787	19	2
Refitting and repairs .. .. .	..	..	5,011	14	5						
Victualling .. .. .	..	..	1,671	16	6						
Stores—											
Cabin .. .. .	..	..	46	18	4						
Deck .. .. .	..	..	262	19	3						
Engine-room .. .. .	..	..	238	1	10						
Coal .. .. .	..	..	4,037	3	10						
Water .. .. .	..	..	17	17	11						
Painting .. .. .	..	..	419	8	3						
Medical expenses .. .. .	..	..	30	8	8						
Miscellaneous .. .. .	..	..	3,189	14	1						
Reserve for losses .. .. .	..	..	122	19	6						
Depreciation on steamer .. .. .	..	..	215	17	9						
			£20,460	0	3				£20,460	0	3

NOTE.—The above account includes cost of reconditioning and refitting vessel, £6,972 18s. 9d.

## BALANCE-SHEET AS AT 31ST MARCH, 1926.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Capital at 1st April, 1925 .. .. .	..	..	46	0	0	New Zealand Government Steamer “Hinemoa” .. .. .	..	..	4,317	14	10
Sundry creditors .. .. .	..	..	3,248	14	11	Additions .. .. .	..	..	931	12	6
Depreciation Reserve .. .. .	..	..	228	9	3				5,249	7	4
Treasury Adjustment Account .. .. .	..	..	36,279	17	6	Office fittings and requisites .. .. .	..	..	46	0	0
						Stores on hand .. .. .	..	..	1,638	17	1
						Less writings-off in Suspense .. .. .	..	..	122	19	6
									1,515	17	7
						Advances to other Governments Accounts (balances)—					
						Cook Islands Administration .. .. .	..	..	1,976	7	6
						Niue Administration .. .. .	..	..	235	16	9
						Excess of expenditure over income .. .. .	..	..	30,779	12	6
			£39,803	1	8				£39,803	1	8

16th July, 1926.

J. D. GRAY, Secretary.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental note.—G. F. C. CAMPBELL, Controller and Auditor-General.